

## SENATE BILL No. 482

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 5-11-4-3.

**Synopsis:** Audit costs for regional water and sewer districts. Requires each regional water or regional sewer district with less than 500 customers to be charged \$30 per day for each field examiner, private examiner, expert, or employee of the state board of accounts who audits the district. (Under current law, a regional water or regional sewer district is charged the actual cost of the examination.)

**Effective:** July 1, 1999.

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**Jackman**

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January 19, 1999, read first time and referred to Committee on Governmental and Regulatory Affairs.

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Introduced

First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

## SENATE BILL No. 482

A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 5-11-4-3 IS AMENDED TO READ AS FOLLOWS  
2 [EFFECTIVE JULY 1, 1999]: Sec. 3. (a) The expense of examination  
3 and investigation of accounts shall be paid by each municipality or  
4 entity as provided in this chapter.  
5 (b) The state examiner shall not certify more often than monthly to  
6 ~~the auditor of~~ each county **auditor** the amount chargeable to each  
7 taxing unit within the county for the expense of its examinations as  
8 provided in this chapter. Immediately upon receipt of the certified  
9 statement, the county auditor shall issue a warrant on the county  
10 treasurer payable to the treasurer of state out of the general fund of the  
11 county for the amount stated in the certificate. The county auditor shall  
12 reimburse the county general fund, except for the expense of  
13 examination and investigation of county offices, out of the money due  
14 the taxing units at the next semiannual settlement of the collection of  
15 taxes.  
16 (c) If the county to which a claim is made is not in possession or has  
17 not collected the funds due or to be due to any examined municipality,

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1 then the certificate must be filed with and the warrant shall be drawn  
 2 by the officer of the municipality having authority to draw warrants  
 3 upon its funds. The municipality shall pay the warrant immediately.  
 4 The money, when received by the treasurer of state, shall be deposited  
 5 in the state general fund.

6 (d) Except as otherwise provided in this chapter, each taxing unit,  
 7 **regional water district with less than five hundred (500) customers,**  
 8 **and regional sewer district with less than five hundred (500)**  
 9 **customers** shall be charged at the rate of thirty dollars (\$30) per day  
 10 for each field examiner, private examiner, expert, or employee of the  
 11 state board of accounts who is engaged in making examinations or  
 12 investigations. Except as provided in subsection (h), all entities shall  
 13 be charged the actual cost of performing the examination or  
 14 investigation.

15 (e) The state examiner shall certify, not more often than monthly, to  
 16 the proper disbursing officer the total amount of expense incurred for  
 17 the examination of:

18 (1) any unit of state government or entity that is required by law  
 19 to bear the costs of its own examination and operating expense;  
 20 or

21 (2) any utility owned or operated by any municipality or any  
 22 department of the municipality, if the utility is operated from  
 23 revenues or receipts other than taxation.

24 Upon receipt of the state examiner's certificate the unit of state  
 25 government, entity, or utility shall immediately pay to the treasurer of  
 26 state the amount charged. The money, when received by the treasurer  
 27 of state, shall be deposited in the state general fund.

28 (f) In addition to other charges provided in this chapter, the state  
 29 examiner may charge a reasonable fee for typing and processing reports  
 30 of examination in the same manner as other charges are made under  
 31 this chapter.

32 (g) There is created a trust and agency fund in the hands of the state  
 33 examiner to be used by ~~him~~ **the state examiner** for the payment of the  
 34 expense of typing reports of examination. Fees charged for typing  
 35 reports of examination shall be deposited into the trust and agency  
 36 fund.

37 (h) A municipality that contracts for services with a volunteer fire  
 38 department may pay the cost of an examination or investigation of the  
 39 volunteer fire department under this chapter.

